**Accounting I**

(Semester 1)

**Mr. David Combs**

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**Wiki Space Website:** <http://combsbusiness.wikispaces.com/>

**Course Description**

Students are introduced to basic accounting concepts and career options.  Two of the three accounting cycles: proprietorship and a partnership will be discussed.  The main goal is to help prepare students for entry level accounting positions and further study in accounting.

**Course Objectives**

Students will discover how a proprietorship and partnerships are started.

Students will know the accounting equation and how it is used to analyze transactions.

Students will apply their knowledge of the accounting equation to record different types of transactions.

Students will analyze debit and credit and their relationship to different accounting transactions.

Students will learn how to record the different types in transactions in a journal.

Students will identify ways to posting their journal entries to the general ledger.

Students will evaluate different types of cash control systems within a business.

Students will understand the preparation and use of financial statements.

Students will explain how to record adjusting and closing entries.

**Course Policies/Expectations**

Students are expected to behave and conduct themselves in a manner consistent with the expectations in the Woodward-Granger Middle & High School Student/Parent Handbook. Specific classroom rules for Introduction to Business include:

* Treat others as you want to be treated.
* Students are expected to treat their classmates, teachers, and guests with respect.
* Students must be prepared for the daily activities with proper materials, completed work, and a willingness to learn.
* Students must follow the school’s Electronic Device policy. Cell Phones are **NOT** permitted at anytime during the period. During designated times and only by my discretion, I **WILL** allow the use of MP3 players/iPods. If the use of these devices becomes inappropriate, the opportunity to use these devices will be taken away.
* Students are expected to be active participants in the learning experience and work with their peers and teachers to achieve the course objectives that will prepare them for the 21st century

**Academic Integrity:** Plagiarism is the misrepresentation of another’s ideas, phrases, discourse, or works as one’s own; it is not tolerated at Woodward Granger. All assignments containing any plagiarism will result in a grade of F. Cheating on any assignments, tests, and quizzes will result in a grade of a F.

**Attendance Policy**

Attendance is critical to the student’s success in the classroom. The student will be expected to arrive on time and be prepared for the day’s activities.

Tardiness to the class is **NOT** acceptable. If the student is tardy, the issue will follow the school policy listed below.

**1st tardy: The teacher and office will record the tardy.**

**2nd tardy: one detention**

**3rd tardy: two detentions**

**4th tardy: three detentions**

Subsequent tardies: A Saturday school is assigned. An in-school or out-of-school suspension may also

be assigned.

**Makeup Work -** If the student is absent, excused or unexcused, they are responsible for any work or activities that they missed. Notes, makeup work and other materials, will be posted on my Wikispaces Website. It is the student’s responsibility to complete makeup work on time in accordance with the Handbook guidelines. Makeup work is all assigned work including Tests, and Projects. The student may always check with me if they are going to be gone.

If the student is aware of an upcoming planned absence, (extra-curricular activities, vacation, doctor appointment, dentist, etc..) they must see me to determine the work that will be missed. They will then be expected to complete the work within the 2 days after the day missed for an on time completion.

Unexcused absences, the work is counted late and will follow the Late Work and Turn in Policy listed below.

**Late Work Policy –** Students need to complete all assignments on time and practice due diligence in completing the work properly and meeting all expectations. The late work policy is as follows:

- Completed before the end of the Unit – 100% of points possible

- Not Completed by the end of the Unit – 0% on the assignment

**Turn in Policy -**  Each assignment is expected to be turned in on time. If the work is turned in on time, the student will receive full credit **(1 point)** for the turn in policy. If the assignment is turned in past the due date, they will still receive full possible points for the assignment but will receive no credit **(0 points)** for the assignment being turned in. This will account for **10%** of the student’s grade at the end of each quarter.

1 Point – On Time  **Woodward – Granger Grading Scale**

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| --- | --- |
| **A** 94-100  **A-** 90-93  **B+** 87-89  **B** 84-86  **B-** 80-83  **C+** 77-79 | **C**  74-76  **C-** 70-73  **D+** 67-69  **D**  64-66  **D-** 60-63  **F** 0-59 |

0 Points - Late

**Weights for Grading**

Assessments – 50%

Daily Work – 30%

Final – 10%

Turn In/Late Policy – 10%